Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

- 1. (Canceled)
- 2. (Previously Presented) An isolated human phosphatidic acid phosphatase protein, wherein said protein comprises a polypeptide sequence selected from the group consisting of (i) the sequence at amino acid number 1 to amino acid number 284 in Figure 1 (SEQ ID NO:2), (ii) the sequence at amino acid number 1 to amino acid number 285 in Figure 2 (SEQ ID NO:4), and (iii) the sequence at amino acid number 1 to amino acid number 276 in Figure 4 (SEQ ID NO:8).
 - 3. (Canceled)
- 4. (Currently Amended) A method of preparing a human phosphatidic acid phosphatase protein comprising the steps of (i) transforming a host cell with an expression vector comprising a polynucleotide encoding human phosphatidic acid phosphatase, (ii) culturing said transformed host cells which express said protein and (iii) isolating said protein, The method of claim 3, wherein said polynucleotide encoding human phosphatidic acid comprises a polynucleotide encoding a [[the]] polypeptide sequence selected from the group consisting of at amino acid number 1 to amino acid number 284 in Figure 1 (SEQ ID NO: 2) (a) amino acids 1-284 of Figure 1 (SEQ ID NO: 2), (b) amino acids 1-285 of Figure 2 (SEQ ID NO: 4), (c) amino acids 1-311 of Figure 3 (SEQ ID NO: 6), and (d) amino acids 1-276 of Figure 4 (SEQ ID NO: 8).
 - 5. (Canceled)
- 6. (Currently Amended) A method of dephosphorylating a substrate comprising recombinantly producing a human phosphatidic acid phosphatase protein and contacting said substrate with an effective amount of said recombinantly produced human phosphatidic acid phosphatase protein such that said protein catalyzes the dephosphorylation of said substrate The method of claim 5, where said protein comprises a polypeptide sequence selected from the group consisting of (a) amino acids 1-284 of Figure 1 (SEQ ID NO: 2), (b) amino acids 1-285 of Figure 2 (SEQ ID NO: 4), (c) amino acids 1-311 of Figure 3 (SEQ ID NO: 6), and (d) amino acids 1-276 of Figure 4 (SEQ ID NO: 8) the polypeptide sequence at amino acid number 1 to amino acid number 284 in Figure 1.

7.-9. (Canceled)

- 10. (Currently Amended) The method of claim [[5]] 6, wherein said substrate is selected from the group consisting of phosphatidic acid, lysophosphatidic acid, ceramide 1-phosphate, and sphingosine 1-phosphate.
- 11. (Currently Amended) The method of claim [[5]] 6, wherein said contacting is effected *in vitro*, and further comprises the step of isolating said dephosphoryled substrate.
- 12. (Currently Amended) The method of claim [[5]] 6, wherein said contacting step occurs *in vivo* and is effected by the administration of said human phosphatidic acid phosphatase to a mammal in need thereof.
 - 13. (Canceled)
- 14. (Previously Presented) A isolated and purified polynucleotide encoding a polypeptide comprising the amino acid sequence of SEQ ID NO:2.
- 15. (Previously Presented) An isolated polynucleotide encoding human phosphatidic acid phosphatase, wherein said polynucleotide encodes a protein comprising a polypeptide sequence selected from the group consisting of (i) the sequence at amino acid number 1 to amino acid number 285 in Figure 2 (SEQ ID NO:4), and (ii) the sequence at amino acid number 1 to amino acid number 276 in Figure 4 (SEQ ID NO:8).
 - 16. (Canceled)